

Report No. 4b-2.

ALL Reciprocal Category
Differences Included

**"Intragovernmental Closing Package Reciprocal Category Detail
Report for FY 2005"
for Agency 78R
Farm Credit System Insurance Corp
Detail Report**

Reciprocal Category

01 - Securities Issued by Federal Agencies Under General & Special Authority

| <u>Trading Partner</u> | <u>Agency</u> | <u>Partner</u> | <u>Difference</u> | |
|-------------------------------|-------------------------------|-------------------------------|------------------------------|--------------------|
| 20 Department of the Treasury | \$1,971,478,000 | \$1,990,000,000 | (\$18,522,000) | 0.9% |
| Totals: | <u>\$1,971,478,000</u> | <u>\$1,990,000,000</u> | <u>(\$18,522,000)</u> | <u>0.9%</u> |

02 - Federal Interest Receivable/Federal Interest Payable

| <u>Trading Partner</u> | <u>Agency</u> | <u>Partner</u> | <u>Difference</u> | |
|-------------------------------|----------------------------|----------------------------|---------------------------|--------------------|
| 20 Department of the Treasury | \$21,517,000 | \$22,000,000 | (\$483,000) | 2.2% |
| Totals: | <u>\$21,517,000</u> | <u>\$22,000,000</u> | <u>(\$483,000)</u> | <u>2.2%</u> |

03 - Interest Revenue & Expense, Gains & Losses on Federal Investments

| <u>Trading Partner</u> | <u>Agency</u> | <u>Partner</u> | <u>Difference</u> | |
|-------------------------------|----------------------------|----------------------------|-----------------------------|--------------------|
| 20 Department of the Treasury | \$82,915,000 | \$84,000,000 | (\$1,085,000) | 1.3% |
| Totals: | <u>\$82,915,000</u> | <u>\$84,000,000</u> | <u>(\$1,085,000)</u> | <u>1.3%</u> |

21 - Employee Benefit Contributions Receivables and Payables

| <u>Trading Partner</u> | <u>Agency</u> | <u>Partner</u> | <u>Difference</u> | |
|-----------------------------------|-----------------------|-------------------|-----------------------|------------------|
| 24 Office of Personnel Management | \$5,000 | \$0 | \$5,000 | NA |
| Totals: | <u>\$5,000</u> | <u>\$0</u> | <u>\$5,000</u> | <u>NA</u> |

22 - Accounts Receivable, Accounts Payable, and Other Liabilities

| <u>Trading Partner</u> | <u>Agency</u> | <u>Partner</u> | <u>Difference</u> | |
|------------------------------|------------------------|------------------------|------------------------|---------------------|
| 12 Department of Agriculture | \$19,000 | \$0 | \$19,000 | NA |
| 14 Department of Interior | \$0 | \$11,000 | (\$11,000) | 100.0% |
| 95 Independent 95 | \$6,000 | \$0 | \$6,000 | NA |
| Totals: | <u>\$25,000</u> | <u>\$11,000</u> | <u>\$14,000</u> | <u>56.0%</u> |

24 - Intra-governmental buy/sell costs/revenues

| <u>Trading Partner</u> | <u>Agency</u> | <u>Partner</u> | <u>Difference</u> | |
|----------------------------------|-------------------------|-------------------------|---------------------------|---------------------|
| 12 Department of Agriculture | \$20,000 | \$0 | \$20,000 | NA |
| 14 Department of Interior | \$95,000 | \$11,000 | \$84,000 | 88.4% |
| 15 Department of Justice | \$0 | \$2,000 | (\$2,000) | 100.0% |
| 20 Department of the Treasury | \$185,000 | \$0 | \$185,000 | NA |
| 73 Small Business Administration | \$0 | \$840,000 | (\$840,000) | 100.0% |
| 95 Independent 95 | \$119,000 | \$0 | \$119,000 | NA |
| Totals: | <u>\$419,000</u> | <u>\$853,000</u> | <u>(\$434,000)</u> | <u>50.9%</u> |

"Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 78R, Continu

26 - Benefit program Costs/Revenues

| <u>Trading Partner</u> | <u>Agency</u> | <u>Partner</u> | <u>Difference</u> | |
|--|-------------------------|-------------------|-------------------------|------------------|
| 24 Office of Personnel Management | \$149,000 | \$0 | \$149,000 | NA |
| Totals: | <u>\$149,000</u> | <u>\$0</u> | <u>\$149,000</u> | <u>NA</u> |

29 - Uncategorized - SGLs that are NOT assigned to any other category

| <u>Trading Partner</u> | <u>Agency</u> | <u>Partner</u> | <u>Difference</u> | |
|---|-------------------|--------------------|----------------------|----------------------|
| 25 National Credit Union Administr | \$0 | \$69 | (\$69) | 100.0% |
| Totals: | <u>\$0</u> | <u>\$69</u> | <u>(\$69)</u> | <u>100.0%</u> |

| | | | | |
|---------------------|-------------------------------|-------------------------------|------------------------------|--------------------|
| Grand Totals | <u>\$2,076,508,000</u> | <u>\$2,096,864,069</u> | <u>(\$20,356,069)</u> | <u>1.0%</u> |
|---------------------|-------------------------------|-------------------------------|------------------------------|--------------------|

All Reciprocal Categories, including Category 29 (Unassigned), are included. Trading Partner 99, General Fund, as well as the Judiciary and Legislative Branches, are included. Intragovernmental Imputed Cost activity is excluded.

Intadepartmental Amounts Excluded